THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.21668 of 2006

Date: 17-01-2007.

Between :

S.Vijaya Kumar Reddy.

.....Petitioner

And

The Deputy Commercial Tax Officer, No.I Circle (FAC), Kavali

.....Respondent.

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION No.21668 of 2006

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned counsel for the petitioner and the learned Government Pleader.

The writ petition was filed challenging the notice of attachment on the ground that no order of assessment was served on the petitioner. In the counter affidavit it has been stated that the Process Server went to the place of business of the petitioner on 26.03.2005, 28.03.2005 and 01.04.2005, but the assessee was not available and ultimately it was served by affixing the assessment order and demand notice at the business place of the petitioner. This is disputed in the writ petition as well as in the rejoinder.

This is a question of fact and it will not be possible for this Court, at this stage, to go into the question as to whether the petitioner was available at his business

premises or not. In order to cut short the controversy, we direct the respondents to serve a copy of the assessment order to the petitioner. It shall be served within one week to the Advocate appearing for the petitioner, as he stated that he is willing to take the copy of the order on behalf of the petitioner. After the order is served, the petitioner may file the appeal before the appellate authority within two weeks thereafter, along with an application for condonation of delay. It may be for the appellate authority to go into the question of service or non-service. The stay granted by this Court shall remain operative for three weeks from today.

Writ petition is accordingly disposed of.

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BILAL NAZKI, J

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NOOTY RAMAMOHANA RAO, J

17th January 2007.

N.B:
Furnish copy in two days.

(B/o)

ajr